

OMB No. 0608-0049: Approval Expires 11/30/2002		BEA USE ONLY	Affiliate ID Number		B
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FORM BE-10B(LF) (Long Form) (Report for Nonbank Foreign Affiliate)  
(REV. 7/99)

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSIS

MANDATORY — CONFIDENTIAL

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

MAIL REPORTS TO:  
U.S. Department of Commerce  
Bureau of Economic Analysis  
BE-69(A)  
Washington, DC 20230

OR

DELIVER REPORTS TO:  
U.S. Department of Commerce  
Bureau of Economic Analysis  
BE-69(A)  
Shipping and Receiving,  
Section M-100  
1441 L Street, NW  
Washington, DC 20005

1. Name of U.S. Reporter of foreign affiliate — Same as item 1, Form BE-10A

2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.

IMPORTANT

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks and bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C.

Who must report — The U.S. Reporter must file Form BE-10B(LF) for each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **OR** net income after provision for foreign taxes was greater than \$100 million (positive or negative) at any time during the affiliate's 1999 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B(LF) and is not a bank, see the reporting requirements for Form BE-10B(SF) and BE-10A SUPPLEMENT A. The foreign affiliate must be reported on one of those forms.

Foreign affiliate's 1999 fiscal year — The foreign affiliate's financial reporting year that has an ending date in calendar year 1999. See **Instruction Booklet**, Part II.A.

Due date — A complete BE-10 report is due on the following dates:  

May 31, 2000 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;

June 30, 2000 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.

Translation of foreign currency financial and operating data into U.S. dollars — Use U.S. generally accepted accounting principles (FASB 52). See **Instruction Booklet**, Part IV.B.

Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. **EXAMPLE** – If amount is \$1,334,891.00, report as  

Bil.	Mil.	Thous.	Dols.
	1	335	

  
If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

Contact us for help — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.doc.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See Additional Instructions for Part I on page 17 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in two different countries. See the **Instruction Booklet**, Part I.B.2.c.(1). If your answer to this question is 2 or more, you must complete **Supplement B (page 15)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.  

1003	1
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4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B(LF)? – Mark (X) one.  

1004	<table><tr><td>1</td><td>1</td></tr><tr><td>1</td><td>2</td></tr></table>	1	1	1	2	<input type="checkbox"/> Yes — Item 42 and items 84 and/or 85 must have entries and Supplement A of this Form BE-10B(LF) must be completed.
1	1					
1	2					
		<input type="checkbox"/> No				

5. Form of organization of this foreign affiliate — Mark (X) one.  

1005	<table><tr><td>1</td><td>1</td></tr></table>	1	1	<input type="checkbox"/> Corporation	<table><tr><td>1</td><td>2</td></tr></table>	1	2	<input type="checkbox"/> Branch	<table><tr><td>1</td><td>3</td></tr></table>	1	3	<input type="checkbox"/> Partnership	<table><tr><td>1</td><td>4</td></tr></table>	1	4	<input type="checkbox"/> Other — Specify
1	1															
1	2															
1	3															
1	4															

6. Country of incorporation or organization of this foreign affiliate — Mark (X) one.  

1006	<table><tr><td>1</td><td>601</td></tr><tr><td>1</td><td>202</td></tr><tr><td>1</td><td>100</td></tr></table>	1	601	1	202	1	100	<input type="checkbox"/> Australia	<table><tr><td>1</td><td>307</td></tr><tr><td>1</td><td>308</td></tr><tr><td>1</td><td>314</td></tr></table>	1	307	1	308	1	314	<input type="checkbox"/> France	<table><tr><td>1</td><td>614</td></tr><tr><td>1</td><td>213</td></tr><tr><td>1</td><td>319</td></tr></table>	1	614	1	213	1	319	<input type="checkbox"/> Japan	<table><tr><td>1</td><td>325</td></tr><tr><td>1</td><td>327</td></tr><tr><td>1</td><td></td></tr></table>	1	325	1	327	1		<input type="checkbox"/> Switzerland	<input type="checkbox"/> United Kingdom	<input type="checkbox"/> Other — Specify
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7. Country of location — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one.  

1007	<table><tr><td>1</td><td>601</td></tr><tr><td>1</td><td>202</td></tr><tr><td>1</td><td>100</td></tr></table>	1	601	1	202	1	100	<input type="checkbox"/> Australia	<table><tr><td>1</td><td>307</td></tr><tr><td>1</td><td>308</td></tr><tr><td>1</td><td>314</td></tr></table>	1	307	1	308	1	314	<input type="checkbox"/> France	<table><tr><td>1</td><td>614</td></tr><tr><td>1</td><td>213</td></tr><tr><td>1</td><td>319</td></tr></table>	1	614	1	213	1	319	<input type="checkbox"/> Japan	<table><tr><td>1</td><td>325</td></tr><tr><td>1</td><td>327</td></tr><tr><td>1</td><td></td></tr></table>	1	325	1	327	1		<input type="checkbox"/> Switzerland	<input type="checkbox"/> United Kingdom	<input type="checkbox"/> Other — Specify
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8. This foreign affiliate's financial books and records are kept in — Mark (X) one.  

1008	<table><tr><td>1</td><td>1</td></tr><tr><td>1</td><td>2</td></tr><tr><td>1</td><td>3</td></tr></table>	1	1	1	2	1	3	<input type="checkbox"/> The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in European Monetary Union countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
1	1							
1	2							
1	3							
		<input type="checkbox"/> U.S. dollars						
		<input type="checkbox"/> A foreign currency which is not that of the country of location of the affiliate as given in item 7						

9. The ending date of this foreign affiliate's 1999 fiscal year.

1009	Month	Day	Year
	1		1999



Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

1010

1

1

☐ **Yes, and this is its initial report** — Affiliate was not previously reported

If "Yes," did the U.S. Reporter — *Mark (X) one*

2

1

☐ Establish the foreign affiliate?

2

2

☐ Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?

2

3

☐ Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — *Give name and address of U.S. person.*

Enter date

Month

Year

3

1

2

☐ **Yes, and this is its final report** —

If "Yes," was the affiliate — *Mark (X) one*

2

4

☐ Merged or reorganized?

Sold:

2

5

☐ to a U.S. person? — *Give name and address of U.S. person.*

2

6

☐ to a foreign person?

2

7

☐ Liquidated?

2

8

☐ Seized?

1

3

☐ **No**

Enter date

Month

Year

3

11

11

1

1

☐ **Yes** — *Report all close FY 1998 data before restatement, unless otherwise specified. Enter the effect of the restatement on property, plant, and equipment accounts in item 103.*

1

2

☐ **No**

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held <b>directly</b> by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	1999 (1)	1998 (2)	1999 (3)	1998 (4)
	1	2	3	4
12. U.S. Reporter named in item 1 — Report equity interest <b>and</b> voting interest.	1012	. %	. %	. %
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, complete items 19 and 20.	1013	. %	. %	. %
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 21 must be "Yes."	1014	. %	. %	. %
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 21 must be "Yes."	1015	. %	. %	. %
16. Other U.S. persons	1016	. %	. %	. %
17. Other foreign persons	1017	. %	. %	. %
18. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — <i>Sum of items 12 through 17</i>	1018	100.0 %	100.0 %	
19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See <b>Instruction Booklet</b> , Part I.A.2., for instructions on how to complete indirect ownership percentages.	1019	. %	. %	. %
20. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.				

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 1999 (b)	Close FY 1998 (c)	
a. 1191	1	2 . %	3 . %	
b. 1192	1	2 . %	3 . %	
c. 1193	1	2 . %	3 . %	
d. TOTAL — <i>Must equal percentages entered in Item 13</i> —————→ 1020		2 . %	3 . %	



BE-10B(LF)			Affiliate ID Number		B																																																																																																																														
Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued																																																																																																																																			
<div>21. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate’s voting rights? Mark (X) one.</div> <div><div>1021</div><div><div>1</div><div>1</div></div><div><input type="checkbox"/> Yes — Item 14 or 15 on page 2 must have an entry, and either item 22 or 23 must be completed. See <b>Instruction Booklet</b>, Part I.B.2.c.(2).</div><div><div>1</div><div>2</div></div><div><input type="checkbox"/> No — Skip to item 28</div></div>																																																																																																																																			
<div>22. If the answer to item 21 is "Yes," and the U.S. Reporter named in item 1 is submitting the Parts II and IV data (i.e., the "complete" report) for this foreign affiliate — Give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.</div> <table><tr><td>Name</td><td>Mailing address</td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>							Name	Mailing address																																																																																																																											
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<table><tr><td>24. BEA USE ONLY</td><td>1024</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td>25. BEA USE ONLY</td><td>1025</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td>26. BEA USE ONLY</td><td>1026</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td>27. BEA USE ONLY</td><td>1027</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>							24. BEA USE ONLY	1024	1	2	3	4	5	25. BEA USE ONLY	1025	1	2	3	4	5	26. BEA USE ONLY	1026	1	2	3	4	5	27. BEA USE ONLY	1027	1	2	3	4	5																																																																																																	
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<div>28. Major activity of foreign affiliate — Mark (X) one</div> <div>A list, and explanation, of the International Surveys Industry (ISI) codes used below are given in the <b>Guide to Industry and Foreign Trade Classifications for International Surveys</b>. A list of ISI codes is also provided on pages 20 and 21 of this form. For an inactive foreign affiliate, base the activity on its last active period. For "start-up" companies, show the intended activity.</div> <div><div>1028</div><div><div>1</div><div>1</div></div><div><input type="checkbox"/> <b>Production of goods</b> — The foreign affiliate is primarily engaged in construction, mining or extracting (including exploration and development), manufacturing, fabricating, assembling, processing, or growing a good. These activities are coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, and 3111 through 3399 of the list of ISI codes.</div><div><div>1</div><div>2</div></div><div><input type="checkbox"/> <b>Sales of goods</b> — The foreign affiliate is primarily engaged in selling (at wholesale or retail) goods that it does not produce. These activities are coded in 4211 through 4540 of the list of ISI codes.</div><div><div>1</div><div>3</div></div><div><input type="checkbox"/> <b>Services</b> — The foreign affiliate is primarily engaged in providing a service such as utilities, transportation and warehousing; information (including newspaper, periodical, book, and database publishers, and software publishers), finance and insurance; professional, scientific, and technical services; holding companies; administrative and support, waste management and remediation; accommodations and food services (including restaurants, and eating places), etc. These activities are coded in 1150, 2132, 2133, 2211 through 2213, and 4810 through 8130 of the list of ISI codes.</div></div>																																																																																																																																			
<div>29. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets to sell at wholesale.") — Please print or typewrite.</div> <div><div>1029</div><div></div></div>																																																																																																																																			
<table><tr><td rowspan="2"><b>Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues.</b> Enter in columns (1) and (2) respectively, the 4-digit ISI code(s) and the amount of sales or gross operating revenues associated with each code. For an inactive affiliate enter an ISI code based on its last active period. See the <b>Guide to Industry and Foreign Trade Classifications for International Surveys</b> for a full explanation of each code. (Holding companies (ISI code 5512) must show total income as reported in item 46.)</td><td>ISI code</td><td colspan="4">Sales or gross operating revenues</td></tr><tr><td>(1)</td><td colspan="4">(2)</td></tr><tr><td></td><td></td><td>Bil.</td><td>Mil.</td><td>Thous.</td><td>Dols.</td></tr><tr><td>30. Largest sales or gross operating revenues</td><td>1030</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td>\$</td><td></td><td></td><td></td></tr><tr><td>31. 2nd largest sales or gross operating revenues</td><td>1031</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>32. 3rd largest sales or gross operating revenues</td><td>1032</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>33. 4th largest sales or gross operating revenues</td><td>1033</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>34. 5th largest sales or gross operating revenues</td><td>1034</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>35. 6th largest sales or gross operating revenues</td><td>1035</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>36. 7th largest sales or gross operating revenues</td><td>1036</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>37. Sales or gross operating revenues not accounted for above</td><td>1037</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>38. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Must equal item 41 and also item 52, column (1).) —————&gt;</td><td>1038</td><td>2</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td>\$</td><td></td><td></td><td></td></tr></table>							<b>Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues.</b> Enter in columns (1) and (2) respectively, the 4-digit ISI code(s) and the amount of sales or gross operating revenues associated with each code. For an inactive affiliate enter an ISI code based on its last active period. See the <b>Guide to Industry and Foreign Trade Classifications for International Surveys</b> for a full explanation of each code. (Holding companies (ISI code 5512) must show total income as reported in item 46.)	ISI code	Sales or gross operating revenues				(1)	(2)						Bil.	Mil.	Thous.	Dols.	30. Largest sales or gross operating revenues	1030	2						\$				31. 2nd largest sales or gross operating revenues	1031	2										32. 3rd largest sales or gross operating revenues	1032	2										33. 4th largest sales or gross operating revenues	1033	2										34. 5th largest sales or gross operating revenues	1034	2										35. 6th largest sales or gross operating revenues	1035	2										36. 7th largest sales or gross operating revenues	1036	2										37. Sales or gross operating revenues not accounted for above	1037	2										38. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Must equal item 41 and also item 52, column (1).) —————>	1038	2						\$			
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Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE																																																																																												
<div>▶ <b>Section A — Income Statement</b> — See <i>Additional Instructions</i> for Part II, Section A, on page 17 at the back of this form.</div> <div>• <b>INCOME</b></div> <div><div>41. <b>Sales or gross operating revenues, excluding sales taxes</b> — Must equal item 38, column (2) and also item 52, column (1). (Dealers in financial instruments see <b>Special Instructions</b>, A.1., page 20; insurance companies see <b>Special Instructions</b>, B.3.c., page 20.)</div><div>2041</div></div> <div><div>42. <b>Income from equity investments in foreign affiliates</b> — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include interest income.</div><div>2042</div></div> <div><div>43. <b>Income from other equity investments</b></div><div>2043</div></div> <div><div>44. <b>Certain realized and unrealized gains (losses)</b> — Include gains (losses) net of income tax effects resulting from:  a. Sale, disposition, or revaluation of investment securities (Dealers in financial instruments and finance and insurance companies see <b>Special Instructions</b>, A.1., page 20);  b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets. (Real estate companies see <b>Special Instructions</b>, A.2., page 20);  c. Remeasurement of the foreign affiliate’s foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52;  d. Extraordinary items (except those resulting from legal judgments and accidental damage to fixed assets) and other unusual or infrequently occurring items.</div><div>2044</div></div> <div><div>45. <b>Other income</b> —Specify</div><div>2045</div></div> <div><div>46. <b>TOTAL INCOME</b> — Sum of items 41 through 45</div><div>2046</div></div> <div><div>• <b>COSTS AND EXPENSES</b></div><div>1</div></div> <div><div>47. <b>Cost of goods sold or services rendered and selling, general, and administrative expenses</b> — (Insurance companies see <b>Special Instructions</b>, B.3.e., page 20.)</div><div>2047</div></div> <div><div>48. <b>Foreign income taxes</b> — Provision for foreign income taxes for FY 1999</div><div>2048</div></div> <div><div>49. <b>Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation</b> — Specify</div><div>2049</div></div> <div><div>50. <b>TOTAL COSTS AND EXPENSES</b> — Sum of items 47 through 49</div><div>2050</div></div> <div><div>• <b>NET INCOME</b></div><div>1</div></div> <div><div>51. <b>NET INCOME (LOSS)</b> — Item 46 minus item 50</div><div>2051</div></div> <tr><td colspan="7"><div>▶ <b>Section B — Distribution of Sales or Gross Operating Revenues</b> — See <i>Additional Instructions</i> for Part II, Section B, on page 17 at the back of this form.</div><div>Distribute the foreign affiliate’s sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are economic outputs that are tangible and "services" are outputs that are intangible. Sales of goods are usually associated with industry codes 1110 through 1140, 2111 through 2127, and 2330 through 4540. Report sales of structures as goods when sold by a real estate firm (code 5310). Sales of services are usually associated with industry codes 1150, 2132 through 2213, and 4810 through 8130. Some companies such as finance and insurance companies (industry codes 5223, 5224, 5231 through 5252, and 5331) include services (e.g., commissions and premiums) and investment income (e.g., interest and dividends) in gross operating revenues. Allocate sales in these industries between their services and investment income components on lines 54 and 55. <i>The disaggregation of sales by industry in this section should be consistent with that used in items 30 through 36.</i> (Insurance companies also see <b>Special Instructions</b>, B.3.h. and i., page 20.)</div></td></tr> <tr><td rowspan="4"><div>52. <b>Sales or gross operating revenues, excluding sales taxes</b></div><div>a. Column (1) equals item 38 column (2) and also item 41.</div><div>b. Each column of line 52 equals the sum of items 53, 54 and 55.</div><div>2052</div></td><td colspan="2" rowspan="2"><div><b>TOTAL</b></div><div>Column (1) equals the sum of columns (2) through (7)</div><div>(1)</div></td><td colspan="2">Local sales</td><td colspan="2">Sales to U.S.</td><td colspan="2">Sales to other countries</td></tr> <tr><td>To other foreign affiliates of the U.S. Reporter(s)</td><td>To unaffiliated customers</td><td>To U.S. Reporter(s)</td><td>To unaffiliated customers</td><td>To other foreign affiliates of the U.S. Reporter(s)</td><td>To unaffiliated customers</td></tr> <tr><td colspan="2">Bil. Mil. Thous. Dols.</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td><td>(6)</td><td>(7)</td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>2053</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>2054</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>2055</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>							<div>▶ <b>Section B — Distribution of Sales or Gross Operating Revenues</b> — See <i>Additional Instructions</i> for Part II, Section B, on page 17 at the back of this form.</div> <div>Distribute the foreign affiliate’s sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. 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(2)	(3)	(4)	(5)	(6)	(7)	1	2	3	4	5	6	7	\$	\$	\$	\$	\$	\$	\$	1	2	3	4	5	6	7	2053							1	2	3	4	5	6	7	2054							1	2	3	4	5	6	7	2055						
							<div>▶ <b>Section B — Distribution of Sales or Gross Operating Revenues</b> — See <i>Additional Instructions</i> for Part II, Section B, on page 17 at the back of this form.</div> <div>Distribute the foreign affiliate’s sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are economic outputs that are tangible and "services" are outputs that are intangible. Sales of goods are usually associated with industry codes 1110 through 1140, 2111 through 2127, and 2330 through 4540. Report sales of structures as goods when sold by a real estate firm (code 5310). Sales of services are usually associated with industry codes 1150, 2132 through 2213, and 4810 through 8130. Some companies such as finance and insurance companies (industry codes 5223, 5224, 5231 through 5252, and 5331) include services (e.g., commissions and premiums) and investment income (e.g., interest and dividends) in gross operating revenues. Allocate sales in these industries between their services and investment income components on lines 54 and 55. <i>The disaggregation of sales by industry in this section should be consistent with that used in items 30 through 36.</i> (Insurance companies also see <b>Special Instructions</b>, B.3.h. and i., page 20.)</div>																																																																																					
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	Bil. Mil. Thous. Dols.		(2)	(3)	(4)	(5)	(6)	(7)																																																																																				
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2055																																																																																												



BE-10B(LF)				Affiliate ID Number								B								
Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued																				
<div>▶ Section B — Distribution of Sales or Gross Operating Revenues — Continued</div> <div>• BY COUNTRY OF DESTINATION</div> <div>The sum of items 56 through 64, column (1) and (2) equals item 52, columns (6) and (7), respectively.</div>						Sales to other countries														
						To other foreign affiliates of the U.S. Reporter(s)				To unaffiliated customers										
						(1)				(2)										
						Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.							
56. Canada						2056	1				2									
57. European Union*, excluding the United Kingdom						2057	1				2									
58. United Kingdom						2058	1				2									
59. Other Europe						2059	1				2									
60. Latin America and Other Western Hemisphere						2060	1				2									
61. Africa						2061	1				2									
62. Middle East						2062	1				2									
63. Japan						2063	1				2									
64. Other Asia and Pacific						2064	1				2									
* Includes Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden, and the United Kingdom. Report the United Kingdom in item 58 and not in item 57.																				
65. BEA USE ONLY		2065	1			2				3				4				5		
<div>▶ Section C — Number of Employees and Employee Compensation — See <i>Additional Instructions</i> for Part II, Section C, on page 17 at the back of this form.</div> <div><b>NUMBER OF EMPLOYEES</b> — Employees on the payroll at the end of FY 1999 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If the number of employees at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 1999. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.</div> <div><b>EMPLOYEE COMPENSATION</b> — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.</div>													Number of employees							
• NUMBER OF EMPLOYEES													1							
66. Research and development employees — Employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees													2066		1					
67. All other employees													2067		1					
68. TOTAL NUMBER OF EMPLOYEES — Sum of items 66 and 67*													2068		1					
69. Number of employees in item 68 who are U.S. citizens													2069		1					
• EMPLOYEE COMPENSATION													Amount							
													Bil. Mil. Thous. Dols.							
70. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees													2070		1					
													\$							
71. Employee benefit plans — Employer expenditures for all employee benefits plans													2071		1					
													\$							
72. TOTAL EMPLOYEE COMPENSATION — Sum of items 70 and 71*													2072		1					
													\$							
• EMPLOYMENT OF PRODUCTION WORKERS ENGAGED IN MANUFACTURING ACTIVITIES													Number of employees							
Complete items 73, 74, and 75 <b>only</b> if the foreign affiliate has manufacturing activities, i.e., has at least one manufacturing code (ISI codes 3111–3399) entered in items 30 through 36 above. If more than one manufacturing code is shown, include data for production workers in all manufacturing activities combined.													1							
73. Number of production workers engaged in manufacturing activities													2073							
													Thousands of hours							
													1							
74. Hours worked by production workers in item 73													2074							
													Amount							
													Bil. Mil. Thous. Dols.							
75. TOTAL COMPENSATION OF PRODUCTION WORKERS — Wages and salaries and employer expenditures for employee benefit plans for production workers reported in item 73.													2075		1					
													\$							
* NOTE — If total number of employees, item 68, or total employee compensation, item 72, is zero — Explain																				



Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued																	
<div>▶ <b>Section D — Balance Sheet</b> — See <i>Additional Instructions</i> for Part II, Section D on page 18 at the back of this form.</div> <div>Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliate in the proper asset and liability accounts of the foreign affiliate. Do not report them as a net amount.</div>				BALANCES													
				Close FY 1999				Close FY 1998 (unrestated)									
				(1)				(2)									
				Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.						
• <b>ASSETS</b> (Insurance companies see <b>Special Instructions</b> , B.3.a., page 20)				1				2									
<b>76. Cash items</b> 2076				\$				\$									
<b>77. Trade accounts and trade notes receivable, current</b> — Net of allowance for doubtful items 2077				1				2									
<b>78. Other current receivables</b> — Net of allowance for doubtful items 2078				1				2									
<b>79. Inventories</b> 2079				1				2									
<b>80. Other current assets, including land held for resale and current marketable securities</b> 2080				1				2									
<b>Land and other property, plant, and equipment</b>				1				2									
<b>81. Land</b> 2081				1				2									
<b>82. Other property, plant, and equipment — Gross</b> 2082				1				2									
<b>83. Accumulated depreciation and depletion</b> 2083				1				2									
<b>Equity investments in other foreign affiliates of which this affiliate is a parent</b> — Report on an equity basis foreign affiliates owned 20 percent and more (including majority-owned affiliates). Report at cost those owned less than 20 percent.				1				2									
<b>84.</b> That portion reported using the equity method 2084				1				2									
<b>85.</b> That portion reported using the cost method 2085				1				2									
<b>86. Other equity investments and noncurrent marketable securities, receivables and other investments</b> 2086				1				2									
<b>87. Other noncurrent assets</b> — Other noncurrent assets not reported elsewhere 2087				1				2									
<b>88. TOTAL ASSETS</b> — <i>Sum of items 76 through 87</i> —————▶ 2088				\$				\$									
• <b>LIABILITIES</b> (Insurance companies see <b>Special instructions</b> , B.3.b., page 20)				1				2									
<b>89. Trade accounts and trade notes payable, current</b> 2089				1				2									
<b>90. Other current liabilities and long-term debt</b> 2090				1				2									
<b>91. Other noncurrent liabilities</b> 2091				1				2									
<b>92. TOTAL LIABILITIES</b> — <i>Sum of items 89 through 91</i> —————▶ 2092				\$				\$									
• <b>OWNERS' EQUITY</b> — INCORPORATED AFFILIATE ONLY, complete items 93 through 97				1				2									
<b>93. Capital stock and additional paid-in capital</b> 2093				1				2									
<b>94. Retained earnings (deficit)</b> 2094				1				2									
<b>95. Translation adjustment</b> — Cumulative amount at year end (per FASB 52) 2095				1				2									
<b>96. Other</b> — Include involuntarily (or legally) restricted earnings — <i>Specify</i> 2096				1				2									
<b>97. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE)</b> — Equals item 88 minus item 92 and, equals the sum of items 93 through 96. —————▶ 2097				\$				\$									
• <b>OWNERS' EQUITY</b> — UNINCORPORATED AFFILIATE ONLY, complete items 98 and 99				1				2									
<b>98. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE)</b> — Equals item 88 minus item 92. —————▶ 2098				\$				\$									
<b>99. Translation adjustment</b> — Cumulative amount at year end (per FASB 52) — That portion of item 98 representing the affiliate's cumulative translation adjustment account. 2099				1				2									
▶ <b>Section E — Composition of External Finances of Foreign Affiliate</b> — Entries in column (2) must equal certain items in Part III as follows: item 100 column (2) must equal item 148 column (1); item 101 column (2) must equal item 147 column (1).																	
• <b>CLOSE FY 1999</b>		<b>TOTAL</b> <i>Equals sum of columns (2) to (5)</i>				With U.S. Reporter(s) of this affiliate			With other U.S. persons			With persons in this affiliate's country of location			With other foreign persons		
		(1)				(2)			(3)			(4)			(5)		
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
<b>100. Current and noncurrent receivables and financial investments</b> — Column (1) equals the sum of items 77, 78, 86, and that part of item 80, column (1), that is marketable securities. 2100		1				2			3			4			5		
		\$															
<b>101. Current liabilities and long-term debt</b> — Column (1) equals the sum of items 89 and 90, column (1). 2101		1				2			3			4			5		
		\$															



BE-10B(LF)				Affiliate ID Number				B					
Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued													
Section F — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part II, Section F on page 18 at the back of this form.													
PP&E includes land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.								Amount					
								Bil.	Mil.	Thous.	Dols.		
• BALANCE, CLOSE FY 1998 (Insurance companies see Special Instructions, B.3.g., page 20.)								1					
102. Net book value of PP&E at close FY 1998 — The close FY 1998 value, before restatement due to change in the entity or accounting principles. Equals the sum of items 81, 82, and 83, column (2) —————→ 2102								\$					
• CHANGES DURING FY 1999								1					
103. Restatement due to change in entity or accounting principles — If the answer to item 11 was "Yes," give amount by which the net book value of item 102 would be restated due to a change in the entity or accounting principles. If a decrease, put amount in parentheses. Report gains (losses) resulting from the sale or disposition of subsidiaries of the affiliate and from the revaluation of assets (whether or not realized) in items 44 or 117 as appropriate. 2103													
104. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of U.S. Reporter 2104								1					
Expenditure by the foreign affiliate for: (Insurance companies see Special Instruction, B.3.f. on page 20.)								1					
105. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale. 2105													
106.	PP&E other than land, mineral and timber rights. (Report changes due to mergers and acquisitions in item 103 not in item 106 or 107.)					106. New	2106	1					
107.	If it is burdensome to exclude all used plant, equipment, etc., from new, then include minor used items in item 106, and include only major used items in item 107.					107. Used	2107	1					
108. Depreciation 2108								1	(	)			
109. Depletion 2109								1	(	)			
110. Other increases (decreases) — Specify 2110								1					
• BALANCE, CLOSE FY 1999 (Insurance companies see Special Instructions, B.3.g., page 20.)								1					
111. Net book value of PP&E at close FY 1999 — Equals sum of items 102 through 110; must also equal the sum of items 81, 82 and 83 column (1). —————→ 2111													
• ADDENDUM								1					
112. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expended. 2112													
BEA USE ONLY 2139		1		2		3		4		5			
Section G — Change in Retained Earnings of Incorporated Foreign Affiliate or in Total Owners' Equity of Unincorporated Foreign Affiliate										Amount			
										Bil.	Mil.	Thous.	Dols.
113. Balance, close FY 1998 Incorporated affiliate — Enter amount from item 94, column (2). Unincorporated affiliate — Enter amount from item 98, column (2). —————→ 2113										1			
114. Net income (loss) — Enter amount from item 51. 2114										1			
115. Dividends or net income remitted to owners Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current- and prior-period income on common and preferred stock. Exclude stock and liquidating dividends. Unincorporated affiliate — Enter amount of current- and prior-period net income remitted to owners during FY 1999. 2115										1			
116. Stock dividends 2116										1			
117. Certain unrealized gains (losses) not included in the determination of net income — Enter net unrealized gains (losses) not included in the determination of net income and, therefore, excluded from item 44 that were taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. Report amount net of income tax effects, if any, on the gains (losses) — Specify 2117										1			
118. Other increases (decreases) — Enter other increases (decreases) in retained earnings of an incorporated affiliate, including liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital) — Specify 2118										1			
119. Balance, close FY 1999 — Sum of items 113, 114, 117, and 118, minus 115 and 116. Also, for an incorporated affiliate, this item equals item 94, column (1). For an unincorporated affiliate, this item equals item 98, column (1). —————→ 2119										1	\$		
Remarks													



Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued							
▶ <b>Section H — Interest, production royalty payments, taxes and subsidies.</b>					Amount		
					Bil.	Mil.	Thous.
<b>120. Interest received</b> — Interest received by affiliate from, or credited to affiliate by, all payors, net of tax withheld at the source. Include all interest receipts included in items 41 and 45. Do not net against interest paid, item 121.					1		
					2120	\$	
<b>121. Interest paid</b> — Interest paid, or credited, to all payees by the affiliate, gross of tax withheld. Do not net against interest received, item 120.					1		
					2121		
<b>122. Production royalty payments to foreign governments for natural resources, total</b> — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in kind at market value.					1		
					2122		
<b>123. Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments)</b> — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivision and agencies for — <b>a.</b> Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold; <b>b.</b> Property taxes and other taxes on the value of assets or capital; <b>c.</b> Any remaining taxes (other than income or payroll taxes); and <b>d.</b> Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments).					1		
					2123		
<b>124. Subsidies received</b> — Monetary grants received from governments. Include all grants received from governments and quasi-governments that are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investments in, or to cover losses of, property, plant, and equipment.					1		
					2124		
<b>125. BEA USE ONLY</b>					1		
2125							
▶ <b>Section I — Technology</b> — See <i>Additional Instructions</i> for Part II, Section I, on page 18 at the back of this form.							
<b>• RESEARCH AND DEVELOPMENT (R&amp;D) EXPENDITURES</b> — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.  <b>NOTE</b> — Items 126 through 128 pertain to R&D <b>performed</b> by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm <b>benefits</b> ) is the sum of items 127 and 129.					Amount		
					Bil.	Mil.	Thous.
					1		
					2126	\$	
<b>126. R&amp;D performed BY the affiliate, total</b> — <i>Sum of items 127 and 128</i> —————▶					1		
2127							
<b>127.</b> For the foreign affiliate’s own account					1		
2128							
<b>128.</b> For others (including U.S. parents) under contract					1		
2129							
<b>129. R&amp;D performed FOR the affiliate by others (including the U.S. parent) on a contractual basis</b>					1		
<b>• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY</b>  <b>Receipts</b> — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.							
<b>130. Total Receipts</b> — <i>Sum of items 131, 132, and 133</i> —————▶					1		
					2130	\$	
<b>131.</b> Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate					1		
2131							
<b>132.</b> Received from or credited by other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate					1		
2132							
<b>133.</b> Received from or credited by other foreign persons					1		
2133							
<b>Payments</b> — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property.					1		
<b>134. Total Payments</b> — <i>Sum of items 135, 136, and 137</i> —————▶					1		
					2134	\$	
<b>135.</b> Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate					1		
2135							
<b>136.</b> Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate					1		
2136							
<b>137.</b> Paid or credited to other foreign persons					1		
2137							
<b>138. BEA USE ONLY</b>		1	2	3	4	5	
2138							

Remarks



Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

139. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1999 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3139

11

12

☐ Yes — Complete items 140 through 164 of Part III and then continue with item 172 of Part IV.

☐ No — Complete **only** items 147, 148 and 160 through 164 of Part III and then continue with item 172 of Part IV.

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See <i>Additional Instructions</i> for Part III, Section A, on page 18 at the back of this form.  Enter the amounts which represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.	Amount			
	Bil.	Mil.	Thous.	Dols.
	1			
140. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income (loss), item 51.	3140	\$		
For items 141 and 142: certain realized and unrealized gains (losses) (excluding translation adjustments) after foreign income taxes				
141. Included in item 140. U.S. Reporter's share of item 44	3141			
142. Not included in item 140, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 117.	3142			
143. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount	3143			
144. Tax withheld on dividends or distributed earnings in item 143	3144			
145. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 143 minus item 144)	3145			
146. BEA USE ONLY	3146			

Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See *Additional Instructions* for Part III, Section B, on page 18 at the back of this form.

Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease.

		According to books of foreign affiliate				According to books of U.S. Reporter							
		Close FY 1999		Close FY 1998 (unrestated)		Close FY 1999		Close FY 1998 (unrestated)					
		(1)		(2)		(3)		(4)					
		Bil.	Mil. Thous.	Dols.	Bil.	Mil. Thous.	Dols.	Bil.	Mil. Thous.	Dols.	Bil.	Mil. Thous.	Dols.
<b>147. Owed to U.S. Reporter by the affiliate</b> — That portion of items 89 and 90 representing amounts owed to U.S. Reporter	3147	1			2			3			4		
		\$			\$			\$			\$		
<b>148. Owed to affiliate by the U.S. Reporter</b> — That portion of items 77, 78 and 86 representing amounts due from U.S. Reporter	3148	1			2			3			4		
<b>149. BEA USE ONLY</b>	3149	1			2			3			4		

Remarks



Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued																										
<div>▶ <b>Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate</b> — See <i>Additional Instructions for Part III, Section C, on page 18 at the back of this form.</i></div> <div>Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. <b>Report all amounts at transaction value</b>, i.e., the value of the consideration given (received) by the U.S. Reporter.</div>																										
• <b>INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE</b>												Amount														
												Bil.	Mil. Thous.	Dols.												
150. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons												1														
3150												\$														
151. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify												1														
3151																										
152. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons												1														
3152																										
• <b>DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE</b>												1														
153. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons												1														
3153																										
154. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify												1														
3154																										
155. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons												1														
3155																										
156. TOTAL — Equals sum of items 150, 151, and 152, minus sum of items 153, 154 and 155 —————▶												1														
3156												\$														
• For items 150 through 155, enter the amounts by which the transaction value —										For acquisition (1)				For liquidation or sale (2)												
										Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.									
										1				2												
157. Exceeds the value carried on the books of the affiliate										3157	\$			\$												
										1				2												
158. Is less than the value carried on the books of the affiliate										3158																
										1				2												
159. BEA USE ONLY										3159																
▶ <b>Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate</b> — See <i>Additional Instructions for Part III, Section D, on page 19 at the back of this form.</i>										Receipts by U.S. Reporter from foreign affiliate				Payments by U.S. Reporter to foreign affiliate												
										Net of foreign tax withheld (1)				Foreign tax withheld (2)				Net of U.S. tax withheld (3)				U.S. tax withheld (4)				
Report these items based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.										Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
160. Interest on amounts reported in items 147 and 148, including interest on capital leases										3160	1				2				3				4			
											\$				\$				\$				\$			
161. Royalties, license fees, and other fees for the use or sale of intangible property										3161	1				2				3				4			
162. Charges for use of tangible property — Report film and television tape rentals in item 163.										3162	1				2				3				4			
											1				2				3				4			
163. Film and television tape rentals										3163																
164. Allocated expenses and sales of services — Sum of items a through f below										3164																
By type — See the <b>Additional Instructions</b> , page 19, at the back of this form for an explanation of how to report each type of service																										
a. Insurance services — To avoid duplication with other BEA surveys, report only receipts or payments between a foreign insurance affiliate and those parts of the fully consolidated U.S. Reporter that are not insurance companies (i.e., not in ISI codes 5243 or 5249).										3165	1				2				3				4			
b. Financial services										3166																
c. Transportation										3167																
d. Computer and information services										3168																
e. Communication services										3169																
f. Other services — Such as management, professional, technical, or other services — Specify primary type(s) of service(s) performed.										3170																
165.—171. BEA USE ONLY										3171																



BE-10B(LF)

Affiliate ID Number

B

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE —Goods only valued f.a.s. at port of exportation; do not include services — See Additional Instructions for Part IV on page 19 at the back of this form.

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1999. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

Foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis.

172. On what basis were the trade data in the section prepared? — Mark (X) one.

4172

1

1

☐

"Shipped" basis

1

2

☐

"Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.

1

3

☐

"Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

Section A — U.S. MERCHANDISE EXPORTS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)

173. Total goods shipped in FY 1999 from the U.S. to this affiliate

a. Sum of items 174 through 183 must equal item 173, and

b. Sum of items 184 through 187 must also equal item 173.

4173

BY PRODUCT

See the classifications in the "Foreign Trade Classifications" starting on page 50 of the **Guide to Industry and Foreign Trade Classifications for International Surveys**, which are to be used in classifying U.S. merchandise exports and imports.

174. Food, live animals, beverages, and tobacco (SITC 0 and 1)

4174

175. Crude materials, inedible, except fuels (SITC 2)

4175

176. Mineral fuels, lubricants and related materials (SITC 3)

4176

177. Chemicals and related products (SITC 5)

4177

178. Industrial machinery and equipment (SITC 71–74)

4178

179. Office machines and automatic data processing machines (SITC 75)

4179

180. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 AND 77)

4180

181. Road vehicles (including air-cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.\*

4181

182. Other transport equipment (SITC 79) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.\*

4182

183. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million.

4183

BY INTENDED USE

184. Capital equipment and other goods charged to fixed asset accounts — Item 106 or item 107 must have an entry.

4184

185. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others

4185

186. Goods for resale without further processing, assembly, or manufacture by affiliate

4186

187. Other — Specify

4187

\* Some parts that are shipped separately are included in items 181 and 182; however, others are included in product categories appropriate to the type of part based, not on the part’s end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 178); air conditioners for motor vehicles (item 178); lamps, batteries, and electrical parts for engines (item 180); and tires and tubes (item 183). For more complete information, see the **Guide to Industry and Foreign Trade Classifications for International Surveys, page 50.**

Remarks

FORM BE-10B(LF) (REV. 7/99)


Page 11



Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE —Goods only valued f.a.s. at port of exportation; do not include services — Continued					
▶ <b>Section B — U.S. MERCHANDISE IMPORTS FROM THIS FOREIGN AFFILIATE</b> (Valued f.a.s. foreign port)	<b>TOTAL</b>		Shipped to U.S. Reporter(s)		Shipped to other U.S. persons
	(1)		(2)		(3)
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.
<b>188. Total goods shipped in FY 1999 to the United States by this affiliate —</b> <i>Equals the sum of items 189 through 198.</i>	1	2	3		
4188 \$		\$		\$	
<b>BY PRODUCT</b> — See the classifications in the "Foreign Trade Classifications" starting on page 50 of the <b>Guide to Industry and Foreign Trade Classifications for International Surveys</b> , which are to be used in classifying U.S. merchandise exports and imports.	1	2	3		
<b>189. Food, live animals, beverages, and tobacco (SITC 0 and 1)</b>	1	2	3		
4189					
<b>190. Crude materials, inedible, except fuels (SITC 2)</b>	1	2	3		
4190					
<b>191. Mineral fuels, lubricants and related materials (SITC 3)</b>	1	2	3		
4191					
<b>192. Chemicals and related products (SITC 5)</b>	1	2	3		
4192					
<b>193. Industrial machinery and equipment (SITC 71–74)</b>	1	2	3		
4193					
<b>194. Office machines and automatic data processing machines (SITC 75)</b>	1	2	3		
4194					
<b>195. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 AND 77)</b>	1	2	3		
4195					
<b>196. Road vehicles (including air-cushion vehicles) and parts (SITC 78)</b> — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	1	2	3		
4196					
<b>197. Other transport equipment (SITC 79)</b> — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	1	2	3		
4197					
<b>198. Other products (SITC 4, 6, 8, and 9)</b> — <i>Specify all entries greater than \$10 million.</i>	1	2	3		
4198					
* Some parts that are shipped separately are included in items 196 and 197; however, others are included in product categories appropriate to the type of part based, not on the part’s end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 193); air conditioners for motor vehicles (item 193); lamps, batteries, and electrical parts for engines (item 195); and tires and tubes (item 198). For more complete information, see the <b>Guide to Industry and Foreign Trade Classifications for International Surveys, page 50.</b>					
<b>199. BEA USE ONLY</b>	1	2	3	4	5
4199					

Remarks



FORM <b>BE-10B(LF) Supplement A</b> (7/99)		U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS		<b>BEA USE ONLY</b> 		Affiliate ID Number <div></div> <b>B</b>		Page No. <div></div> of <div></div> pages of this Supplement A	
<b>LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(LF)</b>				<b>Identification</b> – Name of foreign affiliate as shown in item 2 of Form BE-10B(LF) <div></div>					
<div><b>Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(LF). Continue listing onto as</b></div> <div><b>many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement A must also file a complete Form BE-10B(LF) or BE-10B(SF), or, per instructions, be listed on the BE-10A Supplement A of its U.S. Reporter.</b></div>									
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held  (1)				Affiliate identification number taken from the preprinted Form BE-10B(LF) or BE-10B(SF), if provided, of each foreign affiliate listed in column (1)  (2)		<b>BEA USE ONLY</b>  (3)		Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the <b>identification</b> block above <i>(Enter percentage to the nearest tenth.)</i>	
								Close FY 1999 (4)	Close FY 1998 (5)
5002								. %	. %
5003								. %	. %
5004								. %	. %
5005								. %	. %
5006								. %	. %
5007								. %	. %
5008								. %	. %
5009								. %	. %
5010								. %	. %
5011								. %	. %
5012								. %	. %
5013								. %	. %
5014								. %	. %
5015								. %	. %



LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(LF) — Continued				Page No. _____ of _____ pages of this Supplement A	
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held  (1)		Affiliate identification number taken from the preprinted Form BE-10B(LF) or BE-10B(SF), if provided, of each foreign affiliate listed in column (1)  (2)	BEA USE ONLY  (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the <b>identification</b> block above (Enter percentage to the nearest tenth.)	
				Close FY 1999 (4)	Close FY 1998 (5)
5016				. %	. %
5017				. %	. %
5018				. %	. %
5019				. %	. %
5020				. %	. %
5021				. %	. %
5022				. %	. %
5023				. %	. %
5024				. %	. %
5025				. %	. %
5026				. %	. %
5027				. %	. %
5028				. %	. %
5029				. %	. %
5030				. %	. %
5031				. %	. %
5032				. %	. %



FORM 7/99		BE-10B(LF) Supplement B		U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS		BEA USE ONLY		Affiliate ID Number		Page No. of pages of this Supplement B	
LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE						B		Identification – Name of foreign affiliate as shown in item 2 of Form BE-10B(LF)			
Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be						more than 50 percent owned by the foreign affiliate named in item 2, of Form BE-10B(LF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.					
NOTE – Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation.											
BEA USE ONLY		Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)				Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)				Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)	
(1)		(2)				(3)				(4)	
6002										. %	
6003										. %	
6004										. %	
6005										. %	
6006										. %	
6007										. %	
6008										. %	
6009										. %	
6010										. %	
6011										. %	
6012										. %	
6013										. %	
6014										. %	
6015										. %	



LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE — Continued		Page No. _____ of _____ pages of this Supplement B		
BEA USE ONLY		Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) <i>(Enter percentage to the nearest tenth.)</i>
(1)	(2)	(3)	(4)	
6016				
6017				. %
6018				. %
6019				. %
6020				. %
6021				. %
6022				. %
6023				. %
6024				. %
6025				. %
6026				. %
6027				. %
6028				. %
6029				. %
6030				. %
6031				. %
6032				. %



**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD —  
1999  
FORM BE-10B(LF)  
ADDITIONAL INSTRUCTIONS BY LINE ITEM**

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**Part I — IDENTIFICATION OF FOREIGN AFFILIATE**

- 7. Country of location** — Enter "International" if the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country. For example, classify as "International" an oil drilling rig that moves from country to country during the year.
- 12. Ownership by U.S. Reporter named in item 1.**

**Equity interest** is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

**Voting interest** The U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

**30.—38.**

**Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues.** (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 20. Also see Additional Instructions for Part II, Section A, item 41 below.)

Holding companies (ISI code 5512) must show total income as reported in item 46. To be considered a holding company, income from equity investments (items 42 and 43) must be more than 50 percent of total income (item 46). In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

**Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**

• **Section A — Income Statement**

- 41.** Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 20.)
- 42. Income from equity investments in foreign affiliates** — Report income from equity investments shown on lines 84 and 85 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest on lines 41 or 45 as appropriate.
- 43. Income from other equity investments** — Report income from equity investments included on line 86. For investments carried on the equity basis, report equity in earnings during the reporting period. For investments carried on the cost basis, report dividends. Do not include interest income here. Report interest on lines 41 or 45 as appropriate.
- 45. Other income** — Report non-operating and other income not included above.
- 47. Cost of goods sold or services rendered and selling, general, and administrative expenses** — Report operating expenses that relate to sales or gross operating revenues (item 41) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. *Do not include tax or percentage depletion charges.* Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.
- 48. Foreign income taxes** — Exclude production royalty payments and U.S. income taxes.
- 49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation** — Report income and expenses on lines 41 through 48 at their full amounts. Do not report amounts net of minority interest. Instead, include the net impact of any minority interest in the income and expense items as a lump sum on this line.

• **Section B — Distribution of Sales or Gross Operating Revenues**

**52.—55.**

**Distribution of Sales or Gross Operating Revenues** — Distribute sales consistent with the industry codes reported in column 1 of items 30 through 36. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify it as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

- 54. Sales of services** — Report the source of real estate rental income in columns 2 through 7 based on the location of the property.
- 55.** Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

• **Section C — Number of Employees and Employee Compensation**

- 66. Research and development employees** — Research and development employees are scientists, engineers, and other professional and technical employees, including managers, who spend all or a majority of their time engaged in scientific or engineering R&D work, at a level that requires knowledge of physical or life sciences, engineering, or mathematics at least equivalent to that acquired through completion of a four-year college course with a major in one of these fields (i.e., training may be either formal or by experience).

**70.—72.**

**Employee compensation** — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

- 70. Wages and salaries** — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 71 below.)

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

- 71. Employee benefit plans** — Report employer expenditures for all employee benefit plans, including those mandated by government statute, resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

- 73. Number of production workers engaged in manufacturing activities** — Production workers are employees directly involved in the manufacturing activities of a business. They work on the physical production, and the handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for a plant's own use (e.g., power plant). They include working foremen, but exclude other supervisory employees.

Affiliates which maintain employment and payroll records according to national (host country) definitions of wage or manual workers that do not differ significantly from the production worker concept described above, may submit data according to the host country definitions.

- 74. Hours worked by production workers** — Hours worked include standby or reporting time but exclude holiday, vacation, sick leave, or other paid leave. Obtain data on hours worked from the payroll records. However, reasonable estimates are acceptable if using payroll records is burdensome. Such estimates may be derived, for example, by multiplying the number of production workers by your estimate of average hours worked per production worker for the reporting period. However, such estimates must include only hours worked (standby or reporting time), and exclude hours paid for holiday, vacation, sick leave, or other paid leave.

Data on hours worked, wages and salaries, and employee benefit plans, is used to derive hourly compensation rates for production workers. To check your estimates, compute the implied hourly compensation rate (i.e., divide the sum of wages and salaries plus employee benefit plans for production workers by their hours worked) to see if it appears reasonable.



Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued		1. Pursue a planned search for new knowledge whether or not the search has reference to a specific application;	
<b>Section D — Balance Sheet</b>		2. Apply existing knowledge to the creation of a new product or process, including evaluation of use; or	
<b>76. Cash items</b> — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 90 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) of the affiliate held by others. Instead, report CDs in item 78 (other current receivables) or 86 (other equity investments and noncurrent marketable securities, receivables and other investments ) as appropriate.		3. Apply existing knowledge to the employment of a present product or process.	
<b>78. Other current receivables</b> — Include the current portion of CDs held by others.		R&D includes the activities described above, whether assigned to separate R&D organizational units of the company or conducted by company laboratories and technical groups that are not a part of a separate R&D organization.	
<b>79. Inventories</b> — Land development companies should exclude land held for resale (include in item 80). Finance and insurance companies should exclude inventories of marketable securities (include in item 80 or 86, as appropriate).		Include all costs incurred to support R&D, including R&D depreciation and overhead. Exclude capital expenditures, routine product testing and quality control conducted during commercial production, geological and geophysical exploration, market research and surveys, and legal work pertaining to patents.	
<b>81. Land</b> — Land refers to any part of the earth’s surface. Report gross book value of all land owned including land on capital leases from others, per FASB 13. Exclude land held for resale.		<b>Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER</b>	
<b>82. Other property, plant, and equipment</b> — Report gross book value of timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate’s possession whether or not carried on the affiliate’s books or records. However, insurance companies see Special Instructions B.2, page 20.)		<b>Section A — U.S. Reporter’s Equity in Foreign Affiliate’s Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings</b>	
<b>84.— 85.</b>		<b>143.</b> Report this item based on the books of the U.S. Reporter. Report amount received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection as a reduction to the intercompany account item 147.	
<b>Equity investments in other foreign affiliates of which this affiliate is a parent</b> — Report this affiliate’s equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. (If one of these lines has an entry, item 4 of this report must be answered "yes," the BE-10B(LF) Supplement A must be completed, and item 42 should contain data.)		<b>Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter</b>	
<b>86. Other equity investments and noncurrent marketable securities, receivables and other investments</b> — Include the noncurrent portion of CDs held by others; other equity investments (whether carried at cost or on the equity basis); noncurrent marketable securities; other noncurrent investments and noncurrent trade accounts; and trade notes receivable net of allowance for doubtful items.		<b>147.—148.</b>	
<b>87. Other noncurrent assets</b> — Include intangible assets net of amortization, and any other noncurrent assets not reported elsewhere.		Disaggregate lease payments into their component parts. Reflect return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 147 and 148. Report the interest component under capital leases in item 160. Report the net rent for operating leases in item 162.	
<b>90. Other current liabilities and long-term debt</b> — Include overdrafts, other current liabilities not included in item 89, and long-term debt. Include intercompany debt as well as debt with unaffiliated parties. Also include lease obligations capitalized per FASB 13 with an original maturity of more than one year or with no stated maturity.		<b>147.</b> If the foreign affiliate has leased equipment from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:	
<b>91. Other noncurrent liabilities</b> — Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries.		Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;	
<b>93. Capital stock and additional paid-in capital</b> — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.		Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.	
<b>94. Retained earnings (deficit)</b> — Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB 115.		The closing net book value of leased equipment would have to be obtained from the books of the U.S. Reporter.	
<b>Section F — Property, Plant and Equipment (PP&amp;E) (Items 102 through 112)</b>		<b>148.</b> If the foreign affiliate has leased equipment to the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:	
Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Do not include items the affiliate has sold under a capital lease.		Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;	
Exclude from expenditures (items 105, 106 and 107) all changes in PP&E, resulting from a change in the entity (e.g, mergers, acquisitions, divestitures, etc.) or accounting principles during FY 1999. Account for such changes in item 103.		Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.	
<b>For foreign affiliates engaged in exploring for or developing natural resources</b> , include in items 105, 106 and 107 exploration and development expenditures made during FY 1999 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include in item 110 adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 1999.		The closing net book value of leased equipment would be obtained from the books of the foreign affiliate.	
<b>108. Depreciation</b> — Do not include depletion. Report depletion separately in item 109.		<b>Section C — Change in U.S. Reporter’s Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate.</b>	
<b>110. Other increases (decreases)</b> — Include the net book value of sales, retirements, or transfers out of assets, and other increases (decreases). Do not include divestitures of subsidiaries. Include divestitures of subsidiaries on line 103. Report gains (losses) from the sale or disposition of property, plant and equipment in item 44.		<b>Increase in U.S. Reporter’s Equity Interest in This Affiliate</b>	
<b>Section I — Technology</b>		<b>150.—152.</b>	
<b>126.—129.</b>		For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 150 or 152 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.	
<b>Research and development expenditures</b> — Research and development (R&D) includes basic and applied research in science and engineering, and the design and development of prototypes and processes, if the purpose of such activity is to:		<b>Decrease in U.S. Reporter’s Equity Interest in This Affiliate</b>	
		<b>153.—155.</b>	
		For an affiliate that is sold, report the sale price in item 153 or 155 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in columns 1 and 3 of items 147 and 148) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.	
		For investments written off, enter zero in items 153-155. Report the amount written off in item 157 or 158 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 151 as a capital contribution and include in the computation of 157 or 158 as appropriate.	



**Part III — INVESTMENT AND TRANSACTIONS BETWEEN  
FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued**

**Transaction Value Exceeds or is Less Than the Value Carried on  
the Books of the Affiliate**

**157.— 158.**

If the book value of the U.S. Reporter’s equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 157 or 158 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 157. Report the amount gross of U.S. income taxes, if any.

**• Section D — Receipts and Payments Between the U.S. Reporter  
and Foreign Affiliate**

**160.—164.** Include amounts for which payment was made in kind.

If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 147 and 148).

**160. Interest** — Except as described in the next paragraph, report interest receipts and interest payments at gross. Do not net the receipts against the payments.

Reporting for Interest Rate and Foreign Currency Swap Agreements Between the U.S. Reporter and the Foreign Affiliate — Report interest accruals under the terms of interest rate and foreign currency swap agreements on a net basis. Do not report gross receipts and gross payments of interest based upon marking positions to market daily. Instead, report the net amount of these gross receipts or payments either as net interest received or net interest paid, as appropriate. Record any explicit fees paid to, or received from, a foreign affiliate for arranging a swap as a charge for services rendered in item 164b (Financial services).

**162. Charges for use of tangible property**

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 1999 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 1999 that the lease was in existence.)

**164. Allocated expenses and sales of services** — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in “other income” (line 45 of this form and line 40 of Form BE-10A) by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service (line 41 of this form and line 37 of Form BE-10A).

**a. Insurance services** — Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Report in column 3 premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

**b. Financial Services** — Report in columns 1 and 3 fees and commissions for financial services. Include brokerage commissions on transactions executed for the U.S. Reporter’s (or foreign affiliate’s) own account, or for the account of its customers. Also include selling concessions received from a U.S. Reporter (or foreign affiliate) who is a lead underwriter.

**c. Transportation** — Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations. Report in column 3 amounts paid by the U.S. Reporter to the foreign affiliate for carrying merchandise from foreign countries to U.S. destinations or between foreign destinations.

**d. Computer and information services** — Report in columns 1 and 3 receipts and payments for computer and data processing services, including data entry, processing, and tabulation; computer systems analysis, design, engineering and custom programming; and other computer services including time sharing, maintenance and repair. Also report receipts and payments for database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.

**e. Communication services** — Report in columns 1 and 3 receipts and payments between the U.S. Reporter and the foreign affiliate for:

Message telephone services and other jointly provided (basic) services — Report receipts for the U.S. Reporter’s share of revenues for transmitting messages (including voice, data, video, satellite, images, telex, telegram, cable, etc.) originating abroad to or through U.S. destinations, or between foreign destinations. Report payments for transmitting messages originating in, or routed through, the United States to foreign destinations.

Private leased channel services — Report receipts for channels and circuits terminating in the United States and for channels and circuits between foreign countries. Report payments for leased channels and circuits terminating in foreign countries.

Value-added telecommunications services — Electronic mail, voice mail, and code and protocol processing; facsimile services and video conferencing; Internet connections (including Internet backbone and router services); and other value-added services.

Support services related to the maintenance and repair of telecommunications equipment, ground station services, capacity leasing for transiting, and launching of communications satellites.

**Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE  
172.—198.**

When there is a material difference between the "charged" and "shipped" bases and the data have not been filed on the "shipped" basis, or the necessary adjustments have not been made to approximate a "shipped" basis, then BEA will require the data to be refiled.

Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it shows a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter’s trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this is a U.S. export to an unaffiliated foreigner, not to the foreign affiliate and should not be recorded on the BE-10B of the foreign affiliate.

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis.

Definition of U.S. merchandise trade. The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1999. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise. Also exclude services. An affiliate’s U.S. merchandise exports and imports may differ from the affiliate’s purchases from or sales to the United States because purchases and sales may include services while merchandise exports and imports include only goods.

Exclude from exports and imports the value of goods **that** are in-transit. In-transit goods are **goods that are not** processed or consumed by residents in intermediate country(ies) through which they transit; the in-transit goods enter that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit imports are goods en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

Timing. Only include goods actually shipped between the United States and the affiliate during FY 1999 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 1999 that were charged or consigned in FY 2000, but exclude goods shipped to the affiliate in FY 1998 that were charged or consigned to the affiliate in FY 1999.

Trade of a foreign affiliate. Goods shipped by, or to, a foreign affiliate, whether or not actually charged or consigned by, or to, the foreign affiliate are considered to be trade of the foreign affiliate.

By (or to) whom goods were shipped. Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. merchandise exports shipped by the U.S. Reporter on the Form BE-10B(LF) or (SF) of the Italian affiliate, but not on the Form BE-10B(LF) or (SF) of the German affiliate. Similarly, if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered a U.S. merchandise export shipped by “other U.S. persons,” not the U.S. Reporter, on the affiliate’s Form BE-10B(LF) or (SF).

**Note** — Merchandise shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by that entity.

Valuation of exports and imports. Value U.S. merchandise exports and imports f.a.s. (free alongside ship) at the port-of-exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. or foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.



SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL INSTRUMENTS, FINANCE COMPANIES, INSURANCE COMPANIES AND REAL ESTATE COMPANIES

A. Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate companies.

1. **Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies** — Include in item 44 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. Include unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings in item 117. (Report income attributable to fees or commissions in items 38 and 41.)

2. Real estate companies

Gains or losses from the sale, disposition, or revaluation of land, other property, plant and equipment, or other assets:

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in items 38 and 41.

Impairment of Long-lived Assets

Include impairment losses, as defined by FASB 121, recognized during the period in item 44.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in items 94 (98 if unincorporated), and 117. Do not include these unrealized gains in item 44.

B. Special Instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: 1. non-trusted or free account assets and 2. nonadmitted assets, such as furniture and equipment, agents’ debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners’ equity section of the balance sheet not in the liability section.
2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate that are for the benefit of the U.S. Reporter’s policyholders in the data reported for the affiliate.

3. Instructions for reporting specific items

- a. **Current receivables (items 77 and 78 )** — Include current items such as agents’ balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
- b. **Current liabilities and long-term debt (items 89 and 90)** — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.
- c. **Sales or gross operating revenues, excluding sales taxes (item 41)** — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 42 and exclude certain realized and unrealized gains or losses that are to be reported in item 44.
- d. **Certain realized and unrealized gains (losses) (item 44)** — See **Special Instructions**, A.1.
- e. **Cost of goods sold or services rendered and selling, general, and administrative expenses (item 47)** — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
- f. **Expenditures for property, plant, and equipment (items 105, 106 and 107)** — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").

- g. **Net book value of property, plant, and equipment (items 102 and 111)** — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterparts (items 81, 82 and 83).
- h. **Sales of services (item 54, column 1)** — Include premium income and income from other services, if any.
- i. **Investment income (item 55 column 1)** — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments, in accordance with Special Instructions, A.1. See Additional Instructions for Part II, Section B item 55, on page 17 to determine the location of the transactor of investment income.

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING		CONSTRUCTION			
1110	Crop production	2330	Building, developing, and general contracting	3222	Converted paper products
1120	Animal production	2340	Heavy construction	3231	Printing and related support activities
1130	Forestry and logging	2350	Special trade contractors	3242	Integrated petroleum refining and extraction
1140	Fishing, hunting, and trapping			3243	Petroleum refining without extraction
1150	Support activities for agriculture and forestry			3244	Other petroleum and coal products
MINING		MANUFACTURING		3251	Basic chemicals
2111	Oil and gas extraction	3111	Animal foods	3252	Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
2121	Coal	3112	Grain and oilseed milling	3253	Pesticides, fertilizers, and other agricultural chemicals
2123	Nonmetallic minerals	3113	Sugar and confectionery products	3254	Pharmaceuticals and medicines
2124	Iron ores	3114	Fruit and vegetable preserving and specialty foods	3255	Paints, coatings, and adhesives
2125	Gold and silver ores	3115	Dairy products	3256	Soap, cleaning compounds, and toilet preparations
2126	Copper, nickel, lead, and zinc ores	3116	Meat products	3259	Other chemical products and preparations
2127	Other metal ores	3117	Seafood product preparation and packaging	3261	Plastics products
2132	Support activities for oil and gas operations	3118	Bakeries and tortillas	3262	Rubber products
2133	Support activities for mining, except for oil and gas operations	3119	Other food products	3271	Clay products and refractories
UTILITIES		3121	Beverages	3272	Glass and glass products
2211	Electric power generation, transmission, and distribution	3122	Tobacco	3273	Cement and concrete products
2212	Natural gas distribution	3130	Textile mills	3274	Lime and gypsum products
2213	Water, sewage, and other systems	3140	Textile product mills	3279	Other nonmetallic mineral products
		3150	Apparel		
		3160	Leather and allied products		
		3210	Wood products		
		3221	Pulp, paper, and paperboard mills		



## SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

**MANUFACTURING — Continued**

3311	Iron and steel mills and ferroalloys
3312	Steel products from purchased steel
3313	Alumina and aluminum production and processing
3314	Nonferrous metal (except aluminum) production and processing
3315	Foundries
3321	Forging and stamping
3322	Cutlery and hand tools
3323	Architectural and structural metals
3324	Boilers, tanks, and shipping containers
3325	Hardware
3326	Spring and wire products
3327	Machine shops, turned products, and screws, nuts, and bolts
3328	Coating, engraving, heat treating, and allied activities
3329	Other fabricated metal products
3331	Agriculture, construction, and mining machinery
3332	Industrial machinery
3333	Commercial and service industry machinery
3334	Ventilation, heating, air conditioning, and commercial refrigeration equipment
3335	Metalworking machinery
3336	Engines, turbines, and power transmission equipment
3339	Other general purpose machinery
3341	Computer and peripheral equipment
3342	Communications equipment
3343	Audio and video equipment
3344	Semiconductors and other electronic components
3345	Navigational, measuring, electro-medical, and control instruments
3346	Manufacturing and reproducing magnetic and optical media
3351	Electric lighting equipment
3352	Household appliances
3353	Electrical equipment
3359	Other electrical equipment and components
3361	Motor vehicles
3362	Motor vehicle bodies and trailers
3363	Motor vehicle parts
3364	Aerospace products and parts
3365	Railroad rolling stock
3366	Ship and boat building
3369	Other transportation equipment
3370	Furniture and related products
3391	Medical equipment and supplies
3399	Other miscellaneous manufacturing

**WHOLESALE TRADE**

## DURABLE GOODS

4211	Motor vehicles and motor vehicle parts and supplies
4212	Furniture and home furnishings
4213	Lumber and other construction materials
4214	Professional and commercial equipment and supplies
4215	Metals and minerals (except petroleum)
4216	Electrical goods
4217	Hardware, and plumbing and heating equipment and supplies
4218	Machinery, equipment, and supplies
4219	Miscellaneous durable goods

## NONDURABLE GOODS

4221 Paper and paper products  
4222 Drugs and druggists' sundries  
4223 Apparel, piece goods, and notions  
4224 Grocery and related products  
4225 Farm product raw materials  
4226 Chemical and allied products  
4227 Petroleum and petroleum products  
4228 Beer, wine, and distilled alcoholic  
beverages  
4229 Miscellaneous nondurable goods

## RETAIL TRADE

4410	Motor vehicle and parts dealers
4420	Furniture and home furnishings stores
4431	Electronics and appliance stores
4440	Building material and garden equipment and supplies dealers
4450	Food and beverage stores
4461	Health and personal care stores
4471	Gasoline stations
4480	Clothing and clothing accessories stores
4510	Sporting goods, hobby, book, and music stores
4520	General merchandise stores
4530	Miscellaneous store retailers
4540	Nonstore retailers

## TRANSPORTATION AND WAREHOUSING

- 4810 Air transportation
- 4821 Rail transportation
- 4833 Petroleum tanker operations
- 4839 Other water transportation
- 4840 Truck transportation
- 4850 Transit and ground passenger transportation
- 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
- 4868 Other pipeline transportation
- 4870 Scenic and sightseeing transportation
- 4880 Support activities for transportation
- 4920 Couriers and messengers
- 4932 Petroleum storage for hire
- 4939 Other warehousing and storage

## INFORMATION

5111 Newspaper, periodical, book, and  
database publishers

5112 Software publishers

5121 Motion picture and video industries

5122 Sound recording industries

5131 Radio and television broadcasting

5132 Cable networks and program  
distribution

5133 Telecommunications

5141 Information services

5142 Data processing services

## FINANCE AND INSURANCE

5221	Depository credit intermediation (Banking)
5223	Activities related to credit intermediation
5224	Non-depository credit intermediation
5229	Non-depository branches and agencies
5231	Securities and commodity contracts intermediation and brokerage
5238	Other financial investment activities and exchanges
5242	Agencies, brokerages, and other insurance related activities
5243	Insurance carriers, except life insurance carriers
5249	Life insurance carriers
5252	Funds, trusts and other financial vehicles, except REITs

## REAL ESTATE AND RENTAL AND LEASING

5310 Real estate  
5321 Automotive equipment rental  
and leasing  
5329 Other rental and leasing services  
5331 Lessors of non-financial  
intangible assets (except  
copyrighted works)

## PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

5411 Legal services

5412 Accounting, tax preparation,  
bookkeeping, and payroll  
services

5413 Architectural, engineering, and  
related services

5414 Specialized design services

5415 Computer systems design and  
related services

5416 Management, scientific, and  
technical consulting services

5417 Scientific research and  
development services

5418 Advertising and related services

5419 Other professional, scientific,  
and technical services

## MANAGEMENT OF COMPANIES AND ENTERPRISES

5512 Holding companies, except bank  
holding companies

5513 Corporate, subsidiary, and  
regional management offices

## ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES

5611 Office administrative services  
5612 Facilities support services  
5613 Employment services  
5614 Business support services  
5615 Travel arrangement and  
reservation services  
5616 Investigation and security services  
5617 Services to buildings and dwellings  
5619 Other support services  
5620 Waste management and remediation  
services

## EDUCATIONAL SERVICES

6110 Educational services

## HEALTH CARE AND SOCIAL ASSISTANCE

6210 Ambulatory health care services  
6220 Hospitals  
6230 Nursing and residential care facilities  
6240 Social assistance

## ARTS, ENTERTAINMENT, AND RECREATION

7110 Performing arts, spectator sports, and related industries

7121 Museums, historical sites, and similar institutions

7130 Amusement, gambling, and recreation industries

## ACCOMMODATIONS AND FOOD SERVICES

7210 Accommodations  
7220 Foodservices and drinking  
places

## OTHER SERVICES

8110 Repair and maintenance  
8120 Personal and laundry services  
8130 Religious, grantmaking, civic,  
professional, and similar  
organizations

## PUBLIC ADMINISTRATION

9200 Public administration